IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 400 OF 2002

The Commissioner of Income Tax..... Appellant.
vs.
M/s Landmark Education India.... Respondent.

Shri Parag Vyas i/b H.D. Rathod for the Appellant.

CORAM : V.C.DAGA AND J.P. DEVADHAR, JJ.

DATED : 23rd August 2005.

P.C. :

. Heard learned Counsel for the Revenue. He fairly pointed out that considering the quantum of penalty in the sum of Rs.35520/- this application can be disposed of applying the law laid down by this Court in the case of **CIT vs.Camco Colour Co.(2002) 254 ITR 565(Bom)**, followed by this Court in subsequent judgment in the case of **CIT vs.Pithwa Engg. Works (2005) 276 ITR 519(Bom).**

2. Even otherwise, on merits there is no substantial question of law involved in view of the judgment of the Apex Court in the case of Hindustan Steel Ltd. vs. State of Orissa (82 ITR 26). Thus, there is no merit in the application.Application is, therefore, rejected with no order as to costs.

(J.P. DEVADHAR,J.) **(V.C. DAGA,J.)**